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January 24, 2005

Mary Cottrell
Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

*RE: Request for Comments on the Procurement of
 Default Service Power Supply for Residential and
 Small Commercial and Industrial Customers*

Dear Secretary Cottrell:

Please find enclosed an original and ten (10) copies of the Reply Comments of WPS Energy Services, Inc. regarding the above-referenced matter.

Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read "Ivan L. Henderson". The signature is written in a cursive, flowing style.

Ivan L. Henderson
Manager of Regulatory Affairs.